

## **804 KAR 4:100. Records to be retained.**

RELATES TO: KRS 242.123, 244.150, 242.185

STATUTORY AUTHORITY: KRS 241.060, 244.150

NECESSITY, FUNCTION, AND CONFORMITY: KRS 241.060(1) authorizes the Alcoholic Beverage Control Board to promulgate administrative regulations governing procedures relative to the sale, manufacture, and trafficking of alcoholic beverages. KRS 244.150 requires licensees under KRS 243.020 to 243.670 to keep and maintain adequate records of all transactions and requires the agency to prescribe the type and retention schedule for those records by administrative regulation. KRS 242.123 and 242.285 authorize licenses that also require the monitoring of records. This administrative regulation establishes the requirements for records.

Section 1. (1) Pursuant to KRS 244.150(1), a licensee is required to keep on file on the licensed premises for a period of two (2) years, true and correct copies of:

(a) All reports relating to trafficking in alcoholic beverages required by the federal government, the Kentucky Department of Revenue or the Kentucky Department of Alcoholic Beverage Control.

(b) Invoices, receipts and other pertinent information relating to the licensee's traffic in alcoholic beverages.

(c) Invoices, receipts and other pertinent information relating to the licensee's purchases and sales of food, if the licensee holds a license type which requires maintenance of minimum percent of its gross receipts from the sales in food.

(2) All reports, invoices and other information shall be available at all reasonable times for inspection by authorized representatives of the Department of Revenue or the Kentucky Department of Alcoholic Beverage Control, and failure to make those available shall be deemed cause for revocation of the license.

Section 2. Every invoice for the sale of malt beverages from a malt beverage distributor to a retail beer licensee shall be signed by the retail beer licensee or its agent.

Section 3. A licensee functioning under the provisions of KRS 242.123 or 242.185 shall keep and maintain records in accordance with the provisions of this administrative regulation. (ABC 3:100; 1 Ky.R. 356; eff. 2-5-1975; Am. 8 Ky.R. 356; eff. 1-6-82; 31 Ky.R. 619; 936; eff. 11-26-2004; TAm eff. 4-27-2016.)